APPENDIX

Revenue Act of 1932, c. 209, 47 Stat. 169:

> SEC. 609. TAX ON SPORTING GOODS.
>
> There is hereby imposed upon the following articles, sold by the manufacturer, producer, or importer, a tax equivalent to 10 per centum of the price for which so sold: Tennis rackets, tennis racket frames and strings, nets, racket covers and presses, skates, snowshoes, skis, toboggans, canoe paddles, polo mallets, baseball bats, gloves, masks, protectors, shoes and uniforms, football helmets, harness and uniforms, basket ball goals and uniforms, golf bags and clubs, lacrosse sticks, balls of all kinds, including baseballs, footballs, tennis, golf, lacrosse, billiard and pool balls, fishing rods and reels, billiard and pool tables, chess and checker boards and pieces, dice, games and parts of games (except playing cards and children's toys and games); and all similar articles commonly or commercially known as sporting goods.

Treasury Regulations 46, promulgated under the Revenue Act of 1932:

> ART. 53.[1] *Scope of Tax.*—The tax attaches to sales by the manufacturer of the articles enumerated in section 609 as well as to all similar articles commonly or commercially known as sporting goods, games, and parts of games (except playing cards and children's toys and games).

[1] This regulation was amended in 1938 in a manner not material herein. T. D. 4853, 1938–2 Cum. Bull. 383.

The term "sporting goods" includes all articles of the same general character as those specifically named, the purpose of which is primarily for use either indoors or outdoors in connection with a game or sport.

The term "games" includes games of skill or chance and every contrivance, device, or combination of articles which is designed to furnish sport, recreation, or amusement. Games of the type ordinarily played or used by adults, as distinguished from games designed for the use of children, are subject to the tax.

ART. 54. *Sporting Goods.*—The following list, while not exhaustive, is illustrative of the type of articles subject to tax as sporting goods: All paraphernalia, equipment, and uniforms specially designed for or commonly used in athletic contests, archery, baseball, football, basketball, cricket, curling, and similar games or contests, canoeing, bowling, noncommercial fishing (whether or not designed for, or commonly used in, commercial fishing), fencing, tennis, golf, boxing, etc.

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